



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

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November 8, 2016

Beverly Fitzsimmons, Deputy Comptroller  
Comptroller's Office  
1200 Market Street, Room 311  
St. Louis MO 63103

RE: Payroll Distribution of Comptroller's Office #160 (Project 2017-PD04)

Dear Ms. Fitzsimmons:

We conducted a payroll distribution of the Comptroller's Office #160 for the pay period ending October 15, 2016. The objectives of the review were to verify:

- Only eligible employees received wages.
- Wages and wage receipts were adequately safeguarded.
- Employees were paid for actual hours worked or approved paid leave.
- Accruals and use of paid leave were accurate.

This review was made under authorization contained in Article XV , Section 2, of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

During our review, we noted no exceptions or opportunities to improve compliance with payroll distribution procedures. Our review was made on a test basis, and as such, reliance must be placed on adequate methods of internal checks and controls, and principal safeguards against errors or fraud, if any, which a test examination may not necessarily disclose.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Mohammad H. Adil, CPA, CGMA  
Internal Audit Supervisor

CC: Shalonda Covington, Payroll Specialist II

